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by the courts. The liability of newly annexed territory for pre-existing indebtedness involves the same idea, and the annexing statute is not unconstitutional. *Hollis v. City of Rochester*, 41 N. Y. Misc. 559. However, the annexation of outlying lands for the sole purpose of taxation seems confiscation; accordingly, the annexation of non-contiguous land is generally held void. *Chicago & Northwestern R. R. Co. v. Town of Oconto*, 50 Wis. 189.

PATENTS — RECOVERY FOR INFRINGEMENT AFTER PATENT ANNULLED. — A patentee sued for infringement and obtained an injunction and a writ of inquiry as to damages. Then the defendant in a separate proceeding had the patent annulled. *Held*, that the defendant is estopped by the judgment in the first proceeding from denying at the inquiry the validity of the patent. *Poulton v. Adjustable Cover, etc., Co.*, 99 L. T. R. 647 (Eng., Ct. App., July 3, 1908).

It is doubtful whether the decree in the first proceeding is a final judgment. See *McGourkey v. Toledo & Ohio Ry.*, 146 U. S. 536, 545. Even if it is final, yet the subsequent judgment revoking the patent creates an estoppel on an estoppel and therefore the question is left open. *Shaw v. Broadburt*, 129 N. Y. 114. In either case the doctrine of *res judicata* is inapplicable. But the result in the principal case may rest on another ground. A master cannot go behind the order under which the reference is made: he must accept it as conclusive of all matters embraced therein. See *Gilmore v. Gilmore*, 40 Me. 50. Where, as here, the sole question referred to the master is the amount of damages caused by the defendant's infringement, no issue is raised as to the validity of the patent. Evidence on that point is thus excluded at the inquiry, not because it is *res judicata* but because it is irrelevant. The intervening order of revocation is therefore improperly set up at the inquiry into damages. It is available, if at all, only in arresting the final judgment awarding damages.

PUBLIC SERVICE COMPANIES — RIGHTS AND DUTIES — RIGHT OF WITHDRAWAL FROM SERVICE. — Certain ferries were established by the city of New York pursuant to authority granted by charter and franchise. These ferry privileges were leased to a private corporation, whose sublessee threatened to discontinue the operation of the ferries. A citizen applied for a writ of mandamus against the city of New York. *Held*, that the acceptance of the franchises imposes a duty to continue in the operation of the service, the performance of which is enforceable by mandamus. *In the matter of Wheeler*, 40 N. Y. L. J. 1117 (Sup. Ct., Dec. 1908). See NOTES, p. 367.

RECEIVERS — RECEIVERS' CERTIFICATES — RIGHT TO ISSUE IN PRIVATE CORPORATIONS. — A receiver of an insolvent private corporation composed of eighteen mills applied to a court of equity for permission to issue certificates to provide a fund for the paying for the installment on the bonded indebtedness on one of the mills which was subject to immediate foreclosure in case of default; such certificates to become a lien on all the other mills prior to that of the subsisting mortgage. *Held*, that the certificates may be issued, on the ground that such a course is necessary for the preservation of the property. *Lockport Felt Co. v. United Box Board & Paper Co.*, 70 Atl. 980 (N. J. Eq.). See NOTES, p. 373.

SALES — CONDITIONAL SALES — BAILMENT WITH OPTION TO BUY DISTINGUISHED FROM CONDITIONAL SALE. — The owner of furniture let it on hire, the hirer paying a lump sum in consideration of an option to purchase, and agreeing to pay a monthly rent. By the agreement, the hirer could terminate the bailment by giving a week's notice and returning the goods. Should he avail himself of the option to buy, all payments for the option and for rent were to be credited on the purchase price. The hirer being in arrear with the rent, the owner retook the goods. *Held*, that the owner has not abandoned his right to sue for the arrears in rent. *Brooks v. Bernstein*, [1909] 1 K. B. 98.

Where the vendee under a contract of conditional sale defaults in payment,